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# **RAPIDES PARISH SHERIFF**

**ALEXANDRIA, LOUISIANA**

**JUNE 30, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/23/08

**Rapides Parish Sheriff  
Alexandria, Louisiana**

**June 30, 2007**

**Table of Contents  
(Continued)**

	<u><b>Exhibit</b></u>	<u><b>Page</b></u>
<b>Independent Auditor's Report .....</b>		1-2
<b>Required Supplemental Information- Part I</b>		
Management's Discussion and Analysis .....		3-12
<b>Basic Financial Statements .....</b>		13
Government-Wide Financial Statements.....		14
Statement of Net Assets .....	A	15
Statement of Activities .....	B	16
Fund Financial Statements .....		17
Balance Sheet - Governmental Funds .....	C	18
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets .....	D	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	E	20
Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	F	21
Statement of Fiduciary Assets and Liabilities - Fiduciary Funds - Agency Funds.....	G	22
Notes to Basic Financial Statements.....		23-39
	<u><b>Statement</b></u>	
<b>Required Supplemental Information- Part II .....</b>		40
Budgetary Comparison Schedule – General Fund.....	H	41
Budgetary Comparison Schedule – Drug Enforcement Fund.....	I	42
<b>Supplemental Information.....</b>		43
General Fund		
Balance Sheet .....	J-1	44
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	J-2	45-46
Statement of Expenditures - Budget and Actual.....	J-3	47-50

**Rapides Parish Sheriff  
Alexandria, Louisiana**

**June 30, 2007**

**Table of Contents  
(Continued)**

	<u><b>Statement</b></u>	<u><b>Page</b></u>
<b>Drug Enforcement Fund</b>		
Balance Sheet .....	K-1	51
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.....	K-2	52
<b>Nonmajor Governmental Funds</b> .....		53
Combining Balance Sheet.....	L-1	54
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	L-2	55
<b>Special Revenue Funds</b>		
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual		
Jail Commissary Fund .....	M-1	56
Work Release Facility Commissary Fund .....	M-2	57
<b>Capital Projects Fund</b>		
Statement of Revenues, Expenditures, and Changes in Fund Balance .....	N	58
<b>Debt Service Fund</b>		
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	O	59
<b>Agency Funds</b> .....		60
Combining Statement of Fiduciary Assets and Liabilities - Fiduciary Fund Types.....	P-1	61
Combining Statement of Changes in Fiduciary Assets and Liabilities - Fiduciary Fund Types .....	P-2	62
	<u><b>Schedule</b></u>	<u><b>Page</b></u>
Schedule of Expenditures of Federal Awards .....	1	63
<b>Other Reports Required by Government Auditing Standards and OMB Circular A-133</b> .....		64
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....		65-67
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.....		68-70

**Rapides Parish Sheriff  
Alexandria, Louisiana**

**June 30, 2007**

**Table of Contents  
(Concluded)**

	<b><u>Page</u></b>
<b>Schedule of Findings and Questioned Costs .....</b>	<b>71-72</b>
<b>Management's Corrective Action Plan.....</b>	<b>73</b>
<b>Management's Summary Schedule of Prior Audit Findings.....</b>	<b>74</b>



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Independent Auditor's Report**

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2007, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Rapides Parish Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Sheriff, as of June 30, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2007, on our consideration of the Rapides Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

The management's discussion and analysis and budgetary comparison information on pages 3 through 12 and 41 through 43, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish Sheriff's basic financial statements. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Rapides Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 2, 2007

**Required Supplemental Information – Part I**  
**Management's Discussion and Analysis**

**Rapides Parish Sheriff  
June 30, 2007**

**Management's Discussion and Analysis**

The following discussion and analysis of the Rapides Parish Sheriff's financial performance provides an overview of the financial activity for the fiscal year ending June 30, 2007. This analysis should give the reader a snapshot of the financial health of the Rapides Parish Sheriff's Office as of that date and an indication of the strengths and weaknesses for the next few years.

**Financial Highlights**

- Fund Balance in the General Fund at June 30, 2007 is \$9.1 million, an increase of \$.6 million from the prior year. Revenues and other financing sources were \$36.4 million while expenditures and transfers out to other funds were \$35.8 million.
- The final amended budget for the year ending June 30, 2007 projected revenues and other financing sources and expenditures and other financing uses of \$36.3 million each, reflecting a balanced budget with an ending Fund Balance in the General Fund of \$8.5 million. Actual revenues at year end were \$200,000 higher than projected and expenditures were \$400,000 less than budgeted figures, thereby resulting in the \$.6 million surplus for the fiscal year.
- Sales tax receipts during the fiscal year were \$11.6 million and ad valorem taxes were \$8.4 million. Combined, these two revenue sources increased \$.7 million from the previous year. These two taxes totaled \$20.0 million, or 54.9% of all revenue and other financing sources in the General Fund. The other major revenue sources in the General Fund are reimbursements for housing prisoners, \$8.6 million, and Federal and State grants of \$3.2 million.
- The Rapides Parish Sheriff's Office sold the building on Hwy 28 West that formerly housed the Sheriff's Office Work Release inmates. The building was advertised locally and sold to the highest bidder who paid \$1,248,000. The Work Release program is now run out of the building that once was the DC-2 jail, also on Hwy 28 West. A building in Pineville that was donated to the Sheriff's Office in 2001 was also sold during the past fiscal year. It was advertised for sale and sold for \$32,250.
- During the prior fiscal year, the Rapides Parish Sheriff's Office entered into a contract with New World Systems to begin installation of the software and training of the Sheriff's Office personnel on new public safety software. The software includes CAD (Computer Aided Dispatch), RMS (Record Management Software), and mobile data software. The implementation and training continued in the current fiscal year and will conclude in the fiscal year ending June 30, 2008. The anticipated cost is approximately \$2 million and is being funded out of the general fund fund balance.
- The Rapides Parish Sheriff's Office paid the final installment of the 1998 Series Certificates of Indebtedness during the fiscal year. These certificates were issued to help pay for construction of the DC-3 jail facility that opened in April, 1999. With the exception of compensated absences, which are paid out as an employee terminates employment, and capital leases on copiers, the Rapides Parish Sheriff's Office is debt free.



**Rapides Parish Sheriff**  
**June 30, 2007**

**Management's Discussion and Analysis**

- Total Assets and Net Assets on the Statement of Net Assets both increased slightly from the prior fiscal year. Total Assets from all Governmental Fund activities at year-end is \$27.4 million, liabilities \$1.5 million and Net Assets at year-end is \$25.9 million.

**Understanding this Annual Report**

The annual report consists of a series of financial statements and notes or explanations to those financial statements. The Statements of Net Assets and the Statement of Activities (on pages 15 & 16) provide information about the Sheriff's Office as a whole. Fund Financial Statements, which present information for specific activities or objectives, begin on page 17. The Notes to Basic Financial Statements present information that help explain the transactions and balances shown in the Government-Wide Financial Statements and the individual Fund Financial Statements. The Notes begin on page 23.

After the Notes to Basic Financial Statements, this report contains some supplementary information. Some is required and some is provided because of the importance of the data. For example, the Statement of General Fund Expenditures beginning on page 48 reports departmental expenses and compares these to the budget allocated to these departments. This provides the reader a detailed analysis of the General Fund expenditures and the budget management by those department managers.

One important method of analyzing the financial strength of any governmental entity is comparing current year data and balances to prior years. This will indicate the direction, or trend, in which the entity may be heading. This management's discussion and analysis will show some of those comparisons.

**- Reporting the Sheriff's Office as a Whole**

As indicated earlier, the Statement of Net Assets and the Statement of Activities report information about the Sheriff's Office as a whole. The Statement of Net Assets reports the assets (cash, investments, receivables, inventories, and capital assets) minus liabilities (accounts payable and other debt). The resulting sum is the net assets of the Sheriff's Office as of June 30, 2007.

An analysis of the components of the Statement of Net Assets from year to year will give the reader an indication of whether the Sheriff's financial position is improving or whether it is getting worse. There are, however, other indicators that are not in the financial statements that need to be taken into consideration when assessing financial condition. For instance, since more than 50% of the Sheriff's revenues are sales taxes and property taxes, the economic conditions in the area should also be considered.

The Statement of Activities is similar to a profit and loss statement that you would see in a business enterprise. However, instead of reporting net profit or loss, income less expenses is reported as the Change in Net Assets. The Statement shows the extent to which operations of the Sheriff's Office are supported by general revenues, such as taxes and investment earnings, and how much is funded by resources raised within the Sheriff's Office, mainly as charges for services.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Management's Discussion and Analysis**

**- Reporting the Sheriff's Most Significant Funds**

The Sheriff's financial statements as a whole are comprised of many individual funds. Significant funds, or major funds, are each reported in a separate column in the Fund Financial Statements so that they can be analyzed apart from the smaller funds. The remaining funds, or nonmajor funds, are combined into one column titled Other Governmental Funds.

The General Fund accounts for the majority of the day-to-day activities of the Sheriff's Office. It is the most significant fund of not only the Sheriff's Office, but of any government. All other funds account for resources dedicated for specific purposes or those in which the Sheriff's Office acts as Trustee. The General Fund, as well as all of the other governmental funds, is reported using an accounting method called modified accrual accounting, which reports revenues and expenses in the period earned or consumed, regardless of when cash is received or paid.

The Governmental Funds Fund Balances (Reserves) are reconciled to Net Assets in a statement on page 19 of the financial statements. The two terms Net Assets and Reserves might seem to be referring to the same thing. However, Net Assets provide more of a long-term view of the Sheriff's financial picture and Governmental Fund Reserves focus on how the money flows in and out of those funds during the year and the balances available to fund future operations. The reconciliation shows the relationship between the two.

**- The Sheriff as Trustee**

The Sheriff's Office is also responsible for maintaining and reporting other funds of which it has a custodial responsibility. These monies are for specific purposes and must be reported separately. These funds consist of jail inmate balances, tax collections not yet distributed and civil proceeding monies. These activities are reported in the Statement of Fiduciary Assets and Liabilities on page 22.

**Analysis of the Sheriff's Financial Statements as a Whole**

The combined Net Assets of the Sheriff's Office as of June 30, 2007 was \$25.9 million, up \$.4 million from the previous year. This represents a 1.64% increase. Total assets at year-end were \$27.4 million compared to liabilities of only \$1.5 million. The asset to liability ratio is a very strong 18:1. Table 1 below shows the combined net assets at June 30, 2007, and comparative amounts for June 30, 2006.

**Table 1**  
**Net Assets**

	<u>6/30/06</u>	<u>6/30/07</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
Cash and Investments	\$ 6,486,648	\$ 6,810,103	\$ 323,455	4.99 %
Receivables	3,019,985	3,117,411	97,426	3.23 %
Inventories	119,164	142,977	23,813	20.00 %
Prepaid Expenses	101,714	106,328	4,614	4.54 %
Capital assets, net of depreciation	<u>17,642,524</u>	<u>17,202,904</u>	<u>(439,620)</u>	<u>(2.49)%</u>
<b>Total Assets</b>	<b>\$27,370,035</b>	<b>\$27,379,723</b>	<b>\$ 9,688</b>	<b>0.03%</b>

**Rapides Parish Sheriff**  
**June 30, 2007**

**Management's Discussion and Analysis**

	<u>6/30/06</u>	<u>6/30/07</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
Payables	186,753	254,213	67,460	36.12 %
Deferred Revenue	306,146	201,246	(104,900)	(34.26)%
Compensated Absences	1,098,167	1,028,186	(69,981)	(6.37)%
Long-Term Debt	<u>331,953</u>	<u>32,836</u>	<u>(299,117)</u>	<u>(90.11)%</u>
<b>Total Liabilities</b>	<u>1,923,019</u>	<u>1,516,481</u>	<u>(406,538)</u>	<u>(21.14)%</u>
<b>Net Assets</b>	<b>\$25,447,016</b>	<b>\$25,863,242</b>	<b>\$ 416,226</b>	<b>1.64 %</b>

Net Assets, as shown above, equal assets less liabilities. At first glance, the reader may look at the net asset figure above and interpret this to mean that the Sheriff's Office has a \$25.8 million reserve. However, only \$8.6 million is unrestricted, or available for operations. The remaining \$17.2 million relates to the amount invested in capital assets.

Total assets changed very little during the past fiscal year. In fact, the change was less than one-tenth of one percent. However, total liabilities for the Sheriff's Office decreased \$400,000, or 21.14% from the previous fiscal year. As mentioned earlier in the financial highlights, the long-term debt of the Sheriff's Office has been reduced to a very miniscule amount. The final debt payment on the 1998 Series Certificates of Indebtedness and a reduction in both deferred revenues and compensated absences resulted in a reduction of total liabilities from \$1.9 million to \$1.5 million.

With the very small change in Net Assets from the prior year to the current year, one can assume that the revenues and expenses of the Sheriff's Office were about equal. Program revenues and general revenues totaled \$36.2 million while expenses were \$35.8 million, thus resulting in an increase in Net Assets of \$.4 million. This can be found in the Statement of Activities on page 16 of this report.

The Statement of Activities in Table 2 summarizes program revenues, general revenues, expenses by function, and the change in net assets from the previous year for the Sheriff's Office as a whole. Program revenues account for 40.6% of the \$36.2 million in total revenues; while general revenues made up 59.4% of the total. Program revenues are those that are derived directly from the program itself or from parties outside the Sheriff's taxpayers or citizenry. They reduce the net cost of the function to be financed from the Sheriff's general revenues. Program revenues consist of charges for services and operating and capital grants. All revenues that are not program revenues are considered general revenues. Sales taxes and property taxes are the most common general revenues.

Program revenues and General revenues together increased \$.5 million in the fiscal year ending June 30, 2007. Program revenues decreased \$.8 million, or 4.9%, from the previous year. Program revenues decreased this year because in the prior fiscal year, FEMA reimbursements totaling \$900,000 from hurricanes Katrina and Rita were recorded in the financial statements. Of the \$14.7 million in program revenues, \$12.0 million were for charges for services and \$2.7 million were in Operating and Capital grant reimbursements. \$9.0 million of the \$12.0 million in charges for services were derived in the two jails, the Work Release facility, the Boot Camp for juveniles, and the House Arrest program operated by the Sheriff's Office. The remaining program revenues were \$3.0 million in other charges for services and \$2.7 million in Operating and Capital Grants.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Management's Discussion and Analysis**

Sales taxes and property taxes compromised \$20.0 million of the \$21.5 million in general revenues. Together these two revenue sources increased \$.7 million, or 3.6% from the prior fiscal year. Most of the growth of the Sheriff's Office, in terms of salary increases and services provided to the citizens of Rapides Parish, is funded by these two taxes. The 3.6% increase is substantially lower than the growth of 11.1% that was experienced in the prior fiscal year because of the large increase in sales tax revenue resulting from the influx of people to the area from hurricane Katrina. However, the average growth over the last two years, 7.4%, is very respectable and will sufficiently provide the Sheriff's Office the resources to continue growing.

In analyzing the expenses by program/function in the Statement of Activities, you will see that total expenses increased from \$35.1 million in fiscal year 2006 to \$35.8 million in the current year. An increase in salaries and fringe benefits directly related to the pay raise received by RPSO personnel in October, 2006 is the primary cause for the \$.7 million increase in program expenses. The increase would have been greater if not for a decrease in salaries and fringes from the prior year from hurricanes Katrina and Rita. Other than salary and fringe benefit increases, expenses this year remained consistent with the prior fiscal year. The Statement of Activities for the current and prior fiscal years is summarized in Table 2 below.

**Table 2**  
**Statement of Activities (Summary)**

	<u>6/30/06</u>	<u>6/30/07</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
<b>Program Revenues:</b>				
Charges for Services -				
Correctional Facilities	\$ 8,830,971	\$ 9,006,086	\$ 175,115	1.98 %
Other Divisions	1,848,099	2,049,101	201,002	10.88 %
Commissary Sales	<u>873,822</u>	<u>890,737</u>	<u>16,915</u>	1.94 %
Total Charges for Services	11,552,892	11,945,924	393,032	3.40 %
Operating/Capital Grants -				
Uniform Division	2,878,608	1,795,045	(1,083,563)	(37.64)%
Louisiana Youth Academy	687,562	723,750	36,188	5.26 %
Other	<u>327,177</u>	<u>219,845</u>	<u>(107,332)</u>	(32.81)%
Total Operating/Capital Grants	<u>3,893,347</u>	<u>2,738,640</u>	<u>(1,154,707)</u>	(29.66)%
<b>Total Program Revenues</b>	15,446,239	14,684,564	(761,675)	(4.93)%
<b>General Revenues:</b>				
Property Taxes	7,946,943	8,365,774	418,831	5.27 %
Sales Taxes	11,384,498	11,668,624	284,126	2.49 %
Other General Revenues	<u>914,765</u>	<u>1,481,489</u>	<u>566,724</u>	61.95 %
<b>Total General Revenues</b>	<u>20,246,206</u>	<u>21,515,887</u>	<u>1,269,681</u>	6.27 %
<b>Total All Revenues</b>	\$ 35,692,445	\$ 36,200,451	\$ 508,006	1.42 %

**Rapides Parish Sheriff**  
**June 30, 2007**

**Management's Discussion and Analysis**

	<u>6/30/06</u>	<u>6/30/07</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
<b>Expenses by Function/Program</b>				
Public Safety	15,880,563	16,263,328	382,765	2.41 %
Correctional Facilities	14,139,064	14,292,459	153,395	1.08 %
Administrative	4,356,787	4,557,020	200,233	4.60 %
Commissary Expenses	682,529	662,630	(19,899)	(2.92)%
Grants to Other Governments	9,907	-	(9,907)	(100.00)%
Debt Service	<u>18,564</u>	<u>8,788</u>	<u>(9,776)</u>	<u>(52.66)%</u>
<b>Total Expenses by Function/Program</b>	<u>35,087,414</u>	<u>35,784,225</u>	<u>696,811</u>	<u>1.99 %</u>
<b>Change in Net Assets</b>	\$605,031	\$416,226	\$(188,805)	(31.20)%

**The Sheriff's Individual Funds**

Individual Fund statements begin on page 17 of the annual report. As mentioned earlier, the General Fund and other major funds are shown as separate columns, with all other funds combined in one column titled "Other Governmental Funds". The Drug Enforcement Fund is the only other major fund shown. As you can see from the Balance Sheet on page 18, the General Fund accounts for over 93% of the total assets and fund balances and over 83% of the total liabilities in the Governmental Funds.

Assets in the General Fund as of June 30, 2007 were \$9.5 million and liabilities \$.4 million. This leaves a Fund Balance of \$9.1 million, all of which is unrestricted. Available Fund Balance is, therefore, 25.0% of the current annual budget. A General Fund fund balance of \$9.1 million might seem like an excessive amount to have on hand. However, keep in mind that the fund balance fluctuates from month to month throughout the course of a year, with the high being in January after ad valorem taxes are received and the low being in December right before the taxes for that year are collected. Available resources to pay employees and other expenses has been as low as \$1.6 million at December 31 in recent prior years, making it almost necessary to borrow funds to make it to January. The Sheriff's management believes that a fund balance of \$9 million at the fiscal year end of June 30<sup>th</sup> is needed in order to have enough funds on December 31<sup>st</sup> each year to meet its obligations.

**General Fund Budgetary Highlights**

The Rapides Parish Sheriff's Office adopted a balanced budget in its General Fund for the fiscal year beginning July 1, 2006. Revenues and other financing sources and expenditures and other financing uses were budgeted at \$35.1 million with an expected remaining fund balance of \$8.5 million. This budget was \$2.6 million, or 8.0% higher than the previous year's original budget. The ½ cent sales tax and property taxes accounted for \$1.7 million, or 65%, of the budget increase in revenues. Monies from federal and state sources were budgeted showing a \$600,000 decrease from the prior year because of a decrease in grant money and the end of the state funding of Dare Training Center run by the Sheriff's Office. The Dare Training Center moved to another part of the state during the fiscal year, thereby ending its association with the Rapides Parish Sheriff's Office. This decrease in budgeted revenues was offset by several small increases from various sources such as reimbursements from housing inmates and interest earned on Certificates of Deposits. The remaining budget increase in revenues and other financing sources for the fiscal year was the \$950,000 budgeted for the sale of the old Halfway House facility on Hwy 28 West. Other revenues remained fairly consistent with the prior year.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Management's Discussion and Analysis**

Expenditures in the original budget, as mentioned in the previous paragraph, increased \$2.6 million from the prior year original budget. Salaries and fringe benefits increased \$1.5 million, operating expenses \$.9 million, capital outlay purchases \$.3 million, and debt payments decreased by \$.1 million. The 3.4% salary increase given in October 2005 and the related pension and medicare costs account for the majority \$1.5 million increase in salaries and fringe benefits. An increase in health insurance costs and the implementation of the neighborhood patrol program also contributed to the rise in salaries and fringes. The increase in operating costs and capital outlay were spread among various divisions, with small increases in vehicle fuel costs, utilities, and inmate feeding and maintenance costs all increasing a little from the prior year.

The budget was amended one time during the fiscal year, in March 2007. The amendment increased projected revenues and other financing sources and expenditures and other financing uses from \$35.1 million to \$36.3 million, reflecting a balanced budget for the year ending June 30, 2007. Sales taxes and property taxes accounted for almost half of the increase in revenues. Combined, these two taxes went up \$550,000, going from \$19.6 million in the original budget to \$20.15 million in the amended budget. A \$300,000 sales price of the Halfway House facility over the original budgeted amount and small increases elsewhere in the budget account for the remainder of the revenue increases in the amended budget.

The \$1.2 million increase in budgeted expenditures in the amended budget is split between salaries and fringe benefits, operating expenses, and capital outlay. Salaries and fringe benefits were increased from \$26.8 million to \$27.4 million due to the 3.5% pay increase given to all full-time employees in October 2006. The cost of feeding and maintenance of inmates in the jails went up \$260,000 in the amended budget, bringing the total budget for this line item to over \$2 million. Relatively speaking, the budget amendment for this fiscal year included fewer adjustments than in prior years.

The debt portion of the amended budget did not change. You can read more about the Sheriff's Office existing debt in the Debt Administration section of the Management's Discussion and Analysis a few paragraphs later.

As mentioned earlier, the amended budget for the General Fund projected revenues and other financing sources and expenditures and other financing uses to be \$36.3 million, reflecting a balanced budget for the year and an ending fund balance of \$8.5 million. However, actual revenues were \$200,000 over budget and expenditures ended up the year \$400,000 under budget, thereby increasing the fund balance to \$9.1 million at year end.

**Rapides Parish Sheriff  
June 30, 2007**

**Management's Discussion and Analysis**

**Capital Assets and Debt Administration**

**Capital Assets**

The Sheriff's Office spent more than \$2.1 million on capital assets during the fiscal year ending June 30, 2007. Forty-six vehicles were purchased at a cost of \$973,000, as was \$211,000 in new radios. In-car computers to be used in the newly implemented mobile data project were acquired at a cost of \$248,000. The other major capital outlay acquisition during the year was the replacement of 99 bullet proof vests at a cost of \$763 apiece. These were actually replaced under a vest exchange program with the manufacturer at no cost to the Sheriff's Office; however the \$75,537 cost was recorded in the financial statements. The old Halfway House building and the building in Pineville that were sold during the fiscal year were taken off the capital asset schedule, thereby decreasing the land and buildings category by \$1,220,000. The following table summarizes the prior year and current year ending balances of capital assets.

	June 30, 2006	June 30, 2007
Land and Buildings	\$ 16,933,903	\$ 15,713,856
Vehicles	4,142,153	4,661,821
Radios	1,314,819	1,516,021
Other Equipment	3,772,011	4,493,501
	26,162,886	26,385,199
Less Depreciation	(8,520,362)	(9,182,295)
Assets, Net of Depreciation	\$ 17,642,524	\$ 17,202,904
Percent Undepreciated	67.43%	65.20%

The percent undepreciated balance gives the reader an indication of how old the capital assets are. The higher the percent undepreciated balance is, the newer the capital asset. The assets, therefore, at June 30, 2007 have about 2/3 of their useful life remaining. As this balance decreases, you can assume that more resources will have to be used to keep the capital assets in good working condition.

**Debt Administration**

The Sheriff's Office paid \$280,000 on the 1998 Series Certificates of Indebtedness during the current fiscal year. As previously mentioned, this was the final payment on the Certificates. With the exception of capital leases on copy machines and compensated absences due to employees, the Rapides Parish Sheriff's Office has no debt.

The Sheriff's Office entered into eight leases for eleven copy machines over the past few years. It was determined, because of the language in the lease regarding ownership and buyout clauses, that these were capital leases instead of operating leases as originally recorded. The result was to add the copiers to Capital Assets and the corresponding debt to the debt schedule. All of the leases were for five years with a maturity date ranging from June 2005 – April 2009. Since that time, two leases with four copiers were terminated. New copiers were leased with Sayes Office Supply and are being accounted for as operating leases. At June 30, 2007, the balance on the remaining seven copiers remaining on the capital leases is \$32,836.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Management's Discussion and Analysis**

Unused vacation pay and compensation time due to employees are also liabilities of the Sheriff's Office. During the fiscal year ending June 30, 2007, the compensated absences balance decreased 6.4%, to \$1,028,186. A decrease in the number of vacation hours due to employees on June 30, 2007 from 50,303 to 44,712 is the reason for this decrease.

The following table summarizes the debt balances at June 30 for the past two years.

	June 30, 2006	June 30, 2007
Certificates of Indebtedness, 1998	\$ 280,000	\$ -
Capital Leases Payable	51,953	32,836
Compensated Absences Payable	1,098,167	1,028,186
Total	\$ 1,430,120	\$ 1,061,022

**Summary**

The fiscal year that ended June 30, 2007 was a good year for the Rapides Parish Sheriff's Office from a financial standpoint. Reserves were increased, debt was extinguished, and annual pay raises were given to employees. During the past two fiscal years, new buildings valued at \$2.5 million were purchased or constructed, and the \$2 million mobile data project has been nearly completed. All this has occurred using current resources provided to the Sheriff's Office without incurring any debt. By managing the resources available to us, we feel like we can continue to improve the Sheriff's Office through expanded services with better people and updated technology.

**Contacting the Sheriff's Management**

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the finances of the Rapides Parish Sheriff's Office. If you have any specific questions about this report, contact Sheriff William Earl Hilton, or Finance Officer Mark Thibeaux, P. O. Box 1510, Alexandria, LA 71309.



## **Basic Financial Statements**

**Government-Wide  
Financial Statements (GWFS)**

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Statement of Net Assets  
Governmental Activities  
June 30, 2007**

**Exhibit A**

**Assets**

Cash and cash equivalents		\$ 2,701,627
Investments		4,108,476
Receivables		2,713,669
Accrued interest receivable		67,355
Due from fiduciary funds		336,387
Inventories		142,977
Prepaid expenses		106,328
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	588,283	
Depreciable		
Buildings	10,856,434	
Equipment and furniture	5,026,634	
Other capital assets	731,553	17,202,904
Total Assets		<u>27,379,723</u>

**Liabilities**

Accounts payable		253,390
Payroll withholdings		823
Deferred revenue		201,246
Long-term liabilities		
Due within one year		
Capital leases	21,360	
Due in more than one year		
Capital leases	11,476	
Compensated absences	1,028,186	1,061,022
Total Liabilities		<u>1,516,481</u>

**Net Assets**

Invested in capital assets, net of related debt	17,170,068
Unrestricted	<u>8,693,174</u>
<b>Total Net Assets</b>	<u><b>\$ 25,863,242</b></u>

The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Statement of Activities  
Governmental Activities  
Year Ended Jun 30, 2007**

Exhibit B

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Current</b>					
Executive division	\$ 1,651,770	\$ -	\$ -	\$ 60,346	\$ (1,591,424)
Finance division	423,209	-	-	-	(423,209)
Youth programs	111,379	-	-	-	(111,379)
Personnel division	143,344	-	-	-	(143,344)
Tax department	423,311	146,268	-	-	(277,043)
Civil department	765,453	901,091	-	-	135,638
Maintenance/road crew	885,587	-	-	-	(885,587)
Correction division (DC-1)	3,738,053	1,305,072	-	-	(2,432,981)
Work release facility	3,570,004	3,761,588	-	-	191,584
House arrest division	433,965	142,662	-	-	(291,303)
Detective division	2,473,447	35,650	40,035	-	(2,397,762)
DARE training center	18,397	-	18,574	-	177
Uniform division	10,208,903	935,658	1,553,317	241,728	(7,478,200)
Training division	325,932	15,450	-	-	(310,482)
Louisiana Youth Academy	1,138,187	37,472	723,750	-	(376,965)
School resource officers	3,077,193	527	-	-	(3,076,666)
Correction division (DC-3)	5,412,250	3,759,292	-	-	(1,652,958)
Warehouse	126,704	-	-	-	(126,704)
Cost of merchandise sold - commissaries	662,630	890,737	-	-	228,107
Bank charges - commissaries	7,856	-	-	-	(7,866)
Metro narcotics division	177,853	14,457	100,890	-	(62,506)
<b>Debt Service</b>					
Interest and fiscal charges	8,788	-	-	-	(8,788)
<b>Total Governmental Activities</b>	<b>\$ 35,784,225</b>	<b>\$ 11,945,924</b>	<b>\$ 2,436,566</b>	<b>\$ 302,074</b>	<b>(21,099,661)</b>
<b>General Revenues</b>					
<b>Taxes</b>					
Ad valorem taxes levied for general purposes					8,365,774
Sales taxes authorized for general purposes					11,668,624
<b>Grants and contributions not restricted to specific programs</b>					
State revenue sharing					568,895
Other grants and contributions					37,532
Rental income					15,300
Interest earned					404,808
Other					132,728
Special item - gain on sale/disposal of assets					322,226
<b>Total General Revenues</b>					<b>21,515,887</b>
<b>Change in Net Assets</b>					<b>416,226</b>
<b>Net Assets, Beginning of Year</b>					<b>25,447,016</b>
<b>Net Assets, End of Year</b>					<b>\$ 25,863,242</b>

The accompanying notes are an integral part of the financial statements.

**Fund Financial Statements (FFS)**

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2007**

Exhibit C

	General Fund	Drug Enforcement Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 2,587,979	\$ 75,566	\$ 38,082	\$ 2,701,627
Investments	3,750,000	-	358,476	4,108,476
Receivables	2,694,533	19,136	-	2,713,669
Accrued interest receivable	60,239	-	7,116	67,355
Due from other funds	352,297	51,645	-	403,942
Inventories	65,378	-	77,599	142,977
<b>Total Assets</b>	<b>\$ 9,510,426</b>	<b>\$ 146,347</b>	<b>\$ 481,273</b>	<b>\$ 10,138,046</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 246,672	\$ -	\$ 6,718	\$ 253,390
Payroll withholdings	823	-	-	823
Due to other funds	51,645	12,617	3,293	67,555
Deferred revenue	135,827	65,419	-	201,246
Total Liabilities	434,967	78,036	10,011	523,014
<b>Fund Balances</b>				
Unreserved	9,075,459	68,311	-	9,143,770
Unreserved - reported in nonmajor				
Special revenue funds	-	-	105,037	105,037
Capital projects funds	-	-	366,225	366,225
Total Fund Balances	9,075,459	68,311	471,262	9,615,032
<b>Total Liabilities and Fund Balances</b>	<b>\$ 9,510,426</b>	<b>\$ 146,347</b>	<b>\$ 481,273</b>	<b>\$ 10,138,046</b>

The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Reconciliation of Governmental Funds**  
**Balance Sheet to the Statement of Net Assets**  
**June 30, 2007**

**Exhibit D**

<b>Total Fund Balances - Governmental Funds</b>	<b>\$</b>	<b>9,615,032</b>
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**Amounts reported for governmental activities in the Statement of Net Assets are different because:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in Governmental Funds.

Cost of capital assets	26,385,199	
Less - Accumulated depreciation	<u>(9,182,295)</u>	17,202,904

Long-term liabilities are not due and payable in the current period. Accordingly, they are not reported as liabilities in the Governmental Funds. All liabilities are reported in the Statement of Net Assets.

Capital leases payable	(32,836)	
Compensated absences payable	<u>(1,028,186)</u>	(1,061,022)

Costs incurred which benefit more than one period are recorded as an expenditure in the Governmental Funds when paid. The portion relating to the next fiscal year is reported as prepaid expenses in the Statement of Net

Prepaid expenses		<u>106,328</u>
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<b>Net Assets of Governmental Activities</b>	<b>\$</b>	<b><u>25,863,242</u></b>
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The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2007**

Exhibit E

	General Fund	Drug Enforcement Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 8,365,774	\$ -	\$ -	\$ 8,365,774
Sales	11,668,624	-	-	11,668,624
Intergovernmental	3,857,006	100,890	-	3,957,896
Fees, commissions, etc.	10,293,103	14,457	-	10,307,560
Sale of merchandise	-	-	890,737	890,737
Rental income	15,300	-	-	15,300
Interest earned	382,909	-	21,899	404,808
Other	267,526	-	-	267,526
<b>Total Revenues</b>	<b>34,850,242</b>	<b>115,347</b>	<b>912,636</b>	<b>35,878,225</b>
<b>Expenditures</b>				
Current				
Executive division	1,544,844	-	-	1,544,844
Finance division	420,624	-	-	420,624
Youth programs	111,114	-	-	111,114
Personnel division	143,916	-	-	143,916
Tax department	419,740	-	-	419,740
Civil department	744,962	-	-	744,962
Maintenance/road crew	817,617	-	-	817,617
Correction division (DC-1)	3,692,349	-	-	3,692,349
Work release facility	3,290,034	-	-	3,290,034
House arrest division	416,681	-	-	416,681
Detective division	2,356,438	-	-	2,356,438
DARE training center	18,575	-	-	18,575
Uniform division	9,871,951	-	-	9,871,951
Training division	301,063	-	-	301,063
Louisiana Youth Academy	1,137,939	-	-	1,137,939
School resource officers	3,040,400	-	-	3,040,400
Correction division (DC-3)	5,183,625	-	-	5,183,625
Warehouse	128,676	-	-	128,676
Cost of merchandise sold - commissaries	-	-	662,630	662,630
Bank charges - commissaries	-	-	7,866	7,866
Metro narcotics division	-	179,740	-	179,740
Capital outlay	1,909,951	2,340	-	1,912,291
Debt service				
Principal	19,117	-	280,000	299,117
Interest and other charges	3,671	-	7,727	11,398
<b>Total Expenditures</b>	<b>35,573,287</b>	<b>182,080</b>	<b>958,223</b>	<b>36,713,590</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(723,045)</b>	<b>(66,733)</b>	<b>(45,587)</b>	<b>(835,365)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	240,000	51,645	261,540	553,185
Transfers out	(242,691)	-	(310,494)	(553,185)
Sale of capital assets	1,314,889	-	-	1,314,889
<b>Total Other Financing Sources (Uses)</b>	<b>1,312,198</b>	<b>51,645</b>	<b>(48,954)</b>	<b>1,314,889</b>
<b>Net Change in Fund Balances</b>	<b>589,153</b>	<b>(15,088)</b>	<b>(94,541)</b>	<b>479,524</b>
<b>Fund Balances, Beginning of Year</b>	<b>8,486,306</b>	<b>83,399</b>	<b>565,803</b>	<b>9,135,508</b>
<b>Fund Balances, End of Year</b>	<b>\$ 9,075,459</b>	<b>\$ 68,311</b>	<b>\$ 471,262</b>	<b>\$ 9,615,032</b>

The accompanying notes are an integral part of the financial statements.



**Rapides Parish Sheriff  
Alexandria, Louisiana  
Reconciliation of Governmental Funds Statement of Revenues,  
Expenditures, and Changes in Fund Balances to the Statement of Activities  
Year Ended June 30, 2007**

**Exhibit F**

**Net Change in Fund Balances - Governmental Funds** **\$ 479,524**

**Amounts reported for governmental activities in the Statement of Activities are different because:**

Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation expense in the period.

Capital outlays reported in the funds	2,168,871	
Less - depreciation reported in the Statement of Activities	<u>(1,615,828)</u>	553,043

Repayment of long-term liabilities is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal retirement		299,117
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In the Statement of Activities, only the gain (loss) on the sale of the assets is reported, whereas in the Governmental Funds, the entire proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balances by the cost of the assets sold.

Gain (loss) on the sale of assets	322,226	
Less - proceeds from the sale of assets	<u>(1,314,889)</u>	(992,663)

In the Statement of Activities, certain operating expenses, such as compensated absences (vacation and sick leave), worker's compensation claims, and liability claims are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).

(Increase) decrease in vacation and sick leave accrued		69,981
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Interest on long-term debt in the Statement of Activities differs from the amount reported in the Governmental Funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

(Increase) decrease in accrued interest on certificates of indebtedness		2,610
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Prepaid costs are recognized as an expenditure when paid in the Governmental Funds. In the Statement of Activities, however, prepaid expenses are allocated over the period for which the expense is related.

Increase (decrease) in prepaid expenses		<u>4,614</u>
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<b>Change in Net Assets - Governmental Activities</b>		<b><u>\$ 416,226</u></b>
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The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Statement of Fiduciary Assets and Liabilities  
Fiduciary Funds - Agency Funds  
June 30, 2007**

**Exhibit G**

**Assets**

Cash and cash equivalents	\$ 4,675,744
Receivables	<u>2,404</u>
Total Assets	<u><u>\$ 4,678,148</u></u>

**Liabilities**

Due to General Fund	\$ 336,387
Due to taxing bodies, inmates, and others	<u>4,341,761</u>
Total Liabilities	<u><u>\$ 4,678,148</u></u>

The accompanying notes are an integral part of the financial statements.

## **Notes to Basic Financial Statements**

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**1. Reporting Entity and Significant Accounting Policies**

As provided by Article V, Section 27, of the Louisiana Constitution of 1974, the Rapides Parish Sheriff (the Sheriff) serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of Rapides Parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, and other law enforcement activities. The Sheriff also serves the residents of the parish through the establishment of neighborhood watch, anti-drug abuse, and other similar programs. When requested, the Sheriff also provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of ad valorem taxes, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

The financial statements of the Rapides Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Rapides Parish Sheriff's accounting policies are described below.

**Reporting Entity**

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Rapides Parish Sheriff is considered a primary government, since it is a special purpose government that has a separately elected official, is legally separate, and is fiscally independent of other state or local governments. As described in GASB Statement No. 14, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sheriff includes all funds, account groups, and activities that are controlled by the Sheriff as an independently elected official. As such, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. This report only includes all funds that are controlled by or dependent upon the Rapides Parish Sheriff.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**Basis of Presentation**

The Rapides Parish Sheriff's basic financial statements consist of Government-Wide Financial Statements, including a Statement of Net Assets and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

**Government-Wide Financial Statements** – The Government-Wide Financial Statements include the Statement of Net Assets and the Statement of Activities. These statements report financial information for the Sheriff as a whole.

Fiduciary activities are not included at the Government-Wide reporting level. Fiduciary funds are reported only in the Statement of Assets and Liabilities of Fiduciary Funds at the fund financial statement level. Individual funds are not displayed, but the statements distinguish governmental activities, which normally are supported by taxes and intergovernmental revenues, from business-like activities (if any), generally financed in whole or in part by fees or charges. The activity of internal service funds (if any) is eliminated to avoid duplicating revenues and expenses. The Rapides Parish Sheriff does not have any business-like activities or internal service funds.

The Statement of Net Assets presents the financial position of the governmental activities at year-end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The Sheriff does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional program. Program revenues include: (1) charges for services which report fees and other charges to users of the Sheriff's services; (2) operating grants and contributions that are restricted to meeting the operational activities of a function; and (3) capital grants and contributions which fund the acquisition of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which particular function program revenue pertains, the determining factor for charges for services is which particular function generates the revenue. For grants and contributions, the determining factor is to which particular functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include ad valorem taxes, sales tax, state revenue sharing, interest, and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Sheriff.

**Fund Financial Statements** – The financial transactions of the Sheriff are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal and contractual provisions.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types are used by the Rapides Parish Sheriff:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). The Fund Financial Statements report financial information by major funds and nonmajor funds. The following governmental funds are considered major funds:

**General Fund** - The General Fund is used to account for all activities of the general government not accounted for in some other fund. The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and is used to account for the operations of the Sheriff's office.

**Drug Enforcement Fund** - The Drug Enforcement Fund is used to account for the activities and transactions related to the Metro Narcotics Task Force.

All other funds are considered nonmajor funds. Descriptions for these funds can be found at the beginning of the nonmajor governmental funds combining statements.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The Sheriff accounts for its agency funds in this category. Agency funds consist of the Sheriff's Civil Fund, Tax Collector Fund, Cash Bond Fund, Fines and Costs Fund, and Jail Inmate Fund. They consist of monies deposited for civil suits, taxes, appearance bonds, fees, and funds held on behalf of inmates. Disbursements from the various funds are made to the appropriate agencies, litigants, and others as prescribed by statute.

**Basis of Accounting/ Measurement Focus**

**Government-Wide Financial Statements (GWFS)**

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred.

**Fund Financial Statements (FFS)**

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

Fund Financial Statements report detailed information about the Sheriff's office. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**Governmental Funds**

All governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types and agency funds use the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff considers ad valorem taxes as available if they are collected within sixty (60) days after the fiscal year end. Sales taxes are accrued in accordance with GASB Statement No. 33. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Those revenues susceptible to accrual are ad valorem taxes, sales taxes, interest revenue and charges, commissions, and fees for service. Revenue recognition for cost reimbursement grants is recognized in accordance with GASB Statement 1, as amended by GASB Statement No. 33. Grant revenue and expenditures are recognized in the period when all eligibility requirements have been met. Deferred revenues include amounts for which asset recognition criteria have been met. The Sheriff reports advance receipt of grant funds for use in the following period as deferred revenue.

**Fiduciary Funds**

The Sheriff has five agency funds. Unlike other types of funds, agency funds report only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus; however, they use the modified accrual basis of accounting to recognize receivables and payables.

**Budgets**

Budgets are adopted on the modified accrual basis of accounting, as discussed in the governmental funds. Annual appropriated budgets are usually adopted for the General, Special Revenue, and Debt Service Funds. All annual appropriations lapse at the end of the fiscal year. Budgets for capital projects are adopted on a project-length basis. Because these nonoperating budgets primarily serve as a management control function, no comparison between budgeted and actual amounts for funds budgeted on this basis is provided in this document.

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Sheriff prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published notifying the public that the proposed budget is available for public inspection. At the same time, the date of the public hearing is published.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level and are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the Sheriff.

**Cash and Cash Equivalents and Investments**

Cash and cash equivalents include amounts in demand deposits, as well as short-term investments with a maturity date within three months of the date acquired by the Rapides Parish Sheriff.

Investments represent certificates of deposit with a maturity date more than three months from the date acquired. Investments are stated at cost, which approximates market value.

Under state law, the Sheriff may deposit funds in demand deposits (interest bearing or non-interest bearing), money market accounts, or time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana. The Sheriff may invest in United States bonds, treasury notes, investments as stipulated in state law, or any other federally insured investments.

**Receivables**

Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

**Internal Balances (Due from/to Other Funds)**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the governmental funds Balance Sheet. These internal balances are eliminated for reporting in the Statement of Net Assets.

**Inventories**

Inventories consist of (1) items sold at the commissaries, (2) commodities, if any, to feed the prisoners, (3) office supplies, and (4) shop tire inventory. Inventories are valued at the lower of cost or market, using the first-in/first-out (FIFO) method.



**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**Prepaid Expenses**

In the Government-Wide Financial Statements, insurance premiums paid prior to year-end for coverage included in the next fiscal year are reported as prepaid expenses since the expense benefits the next fiscal year. In the Fund Financial Statements, these premiums are recorded as expenditures when paid.

**Capital Assets and Depreciation**

In the Government-Wide Financial Statements, capital assets are valued at historical cost or estimated cost if historical cost is not known. Donated assets, if any, are valued at estimated fair market value on date of donation. Capital assets are depreciated on a straight-line method over their estimated useful lives. A capitalization threshold of \$300 has been adopted for reporting purposes.

Capital assets provided by the Rapides Parish Police Jury are not recorded on the financial statements of the Rapides Parish Sheriff.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

In the Fund Financial Statements, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds. No provision is made for depreciation on capital assets in the Fund Financial Statements since the full cost is expensed at the time of purchase.

**Deferred Revenue**

The Rapides Parish Sheriff may report deferred revenue in its fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Sheriff before he has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Sheriff has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

**Compensated Absences**

Material vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. This includes payments that come due before the end of the reporting period upon the occurrence of employee resignation, retirement, or death that will be paid early in the following year. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. The full liability and related costs are reported in the Government-Wide Financial Statements. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**Long-Term Liabilities**

Long-term liabilities expected to be financed from governmental funds are not reported in the Balance Sheet for Fund Financial Statements. All liabilities, including long-term debt, are reported on the Statement of Net Assets in the Government-Wide Financial Statements. Interest expense on long-term debt is recognized in the Government-Wide Financial Statements as the interest accrues, regardless of when it is due.

**Net Assets**

Net assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where the Sheriff receives restricted and unrestricted funds for the same purpose, the restricted funds are used first.

**Fund Balances**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**Interfund Transactions**

In the governmental funds, transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as operating transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

**Ad Valorem Taxes**

Ad valorem taxes attach as an enforceable lien on property located within the parish as of January 1 of each year. Taxes are levied normally in November, and actually billed to the taxpayer during the same month. Billed taxes become delinquent on January 1 of the following year. As the tax collector of the parish, the Sheriff bills and collects its own property taxes using the assessed values determined by the tax assessor of Rapides Parish. Assets are recognized when an enforceable legal claim has arisen or when resources are received, whichever is first. Revenues from ad valorem taxes are budgeted in the year billed, and recognized in the period that the taxes are levied.

**Rapides Parish Sheriff  
June 30, 2007**

**Notes to Basic Financial Statements**

**Sales Taxes**

On October 5, 2002, the voters of Rapides Parish elected to allow the Rapides Parish Law Enforcement District to levy and collect an additional 0.5% sales and use tax. This tax was levied effective January 1, 2003, in perpetuity, for the purpose of funding salaries and related benefits, as well as the purchase, lease, operation and maintenance of vehicles, furniture and fixtures, and equipment of the Rapides Parish Sheriff's Office as defined in Sections 301-317 of Title 47 of Louisiana Revised Statutes of 1950 (R.S. 47:301- 47:317).

**Supplemental Wages**

Certain employees receive supplemental wages from the State of Louisiana. These supplemental wages are recognized as intergovernmental revenues and salaries and related benefits. For the fiscal year ending June 30, 2007, the amount of supplemental wages received was \$1,330,704.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**2. Cash and Cash Equivalents and Investments**

At June 30, 2007, the Sheriff had cash and cash equivalents and investments as follows:

Cash and cash equivalents - Governmental Funds	\$ 2,701,627
Cash and cash equivalents - Fiduciary Funds	4,675,744
Investments - Governmental Funds	<u>4,108,476</u>
	\$ 11,485,847

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

Custodial credit risk is the risk that in the event of a bank failure, the Sheriff's deposits may not be returned. As of June 30, 2007, the Sheriff's bank balance of \$14,239,224 was not exposed to custodial credit risk in that \$477,367 was insured and \$13,761,857 was collateralized by securities held by the pledging banks in the Sheriff's name.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**3. Receivables**

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>
Security contracts	\$ 96,882	\$ -
Sales taxes	1,101,396	-
Grants	542,257	-
Housing and guarding inmates	702,523	-
Due from inmates	-	2,404
Other	270,611	-
	<u>\$ 2,713,669</u>	<u>\$ 2,404</u>

**4. Interfund Receivables, Payables, and Transfers**

Amounts due from and due to other funds reported in the Fund Financial Statements at June 30, 2007, consist of the following:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Drug Enforcement Fund	\$ 12,617
General Fund	Other Governmental Funds	3,293
General Fund	Fiduciary Funds	336,387
Drug Enforcement Fund	General Fund	51,645
		<u>\$ 403,942</u>

Balances at June 30, 2007, result from the routine timing differences between the dates that interfund goods or services are provided and the dates that reimbursement occurs.

Transfers shown in the Fund Financial Statements for the year ending June 30, 2007, were as follows:

<u>Transfers in</u>	<u>Transfers out</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 240,000
Drug Enforcement Fund	General Fund	51,645
Other Governmental Funds	General Fund	191,046
Other Governmental Funds	Other Governmental Funds	70,494
		<u>\$ 553,185</u>

Transfers are used to offset expenses of operating commissaries in the General Fund and to use unrestricted revenues in the General Fund to finance various programs.

**5. Inventories**

Warehouse inventory	\$ 49,158
Tires	7,723
Office supplies	8,497
Commissary inventory	77,599
	<u>\$ 142,977</u>

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**6. Capital Assets**

The following is a summary of changes in capital assets during the year ended June 30, 2007:

	July 1, 2006	Increases	Decreases	June 30, 2007
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land and improvements	\$ 638,633	\$ -	\$ (50,350)	\$ 588,283
Total Capital Assets Not Being Depreciated	638,633	-	(50,350)	588,283
<b>Other Capital Assets</b>				
Buildings and improvements	16,295,270	-	(1,169,697)	15,125,573
Vehicles	4,142,153	972,951	(453,283)	4,661,821
Radios	1,314,819	211,039	(9,837)	1,516,021
Boats	126,391	-	(7,488)	118,903
Office equipment & software	1,834,422	381,057	(49,056)	2,166,423
Camera/video	432,190	298,774	(27,326)	703,638
Other	1,126,407	202,606	(103,785)	1,225,228
Weapons	252,601	102,444	(75,736)	279,309
Total Other Capital Assets	25,524,253	2,168,871	(1,896,208)	25,796,916
<b>Less</b>				
Accumulated depreciation				
Buildings and improvements	(4,136,297)	(506,820)	373,978	(4,269,139)
Vehicles	(2,206,388)	(599,706)	390,688	(2,415,406)
Radios	(628,315)	(122,348)	8,627	(742,036)
Boats	(66,066)	(11,916)	7,488	(70,494)
Office equipment & software	(684,269)	(142,167)	39,254	(787,182)
Camera/video	(206,960)	(88,938)	24,078	(271,820)
Other	(472,344)	(104,419)	83,088	(493,675)
Weapons	(119,723)	(39,514)	26,694	(132,543)
Total Accumulated Depreciation	(8,520,362)	(1,615,828)	953,895	(9,182,295)
Other Capital Assets, Net	17,003,891	553,043	(942,313)	16,614,621
<b>Governmental Activities</b>				
Capital Assets, Net	\$ 17,642,524	\$ 553,043	\$ (992,663)	\$ 17,202,904

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

Depreciation expense for the current fiscal year was charged to functions as follows:

<b>Governmental Activities</b>		
Executive division		\$ 108,904
Finance division		6,921
Youth programs		271
Personnel division		4,238
Tax department		3,784
Civil department		19,410
Maintenance/road crew		79,242
Correction division (DC-1)		57,103
Work release facility		284,450
House arrest division		16,796
Detective division		121,336
Uniform division		609,250
Training division		26,197
Louisiana Youth Academy		4,975
School resource officers		42,204
Correction division (DC-3)		228,653
Warehouse		<u>2,094</u>
Total Depreciation Expense for Governmental Activities		\$ 1,615,828

**7. Long-Term Liabilities**

During the year ended June 30, 2007, the following changes occurred in long-term liabilities:

	Balance July 1, 2006	Additions	Reductions	Balance June 30, 2007
Capital leases payable	\$ 51,953	\$ -	\$ (19,117)	\$ 32,836
Certificates of indebtedness	280,000	-	(280,000)	-
Compensated absences payable	<u>1,098,167</u>	<u>1,028,186</u>	<u>(1,098,167)</u>	<u>1,028,186</u>
	\$ 1,430,120	\$ 1,028,186	\$ (1,397,284)	\$ 1,061,022

  

	Balance June 30, 2007	Due Within One Year	Due In More Than One Year
Capital leases payable	\$ 32,836	\$ 21,360	\$ 11,476
Compensated absences payable	<u>1,028,186</u>	-	<u>1,028,186</u>
	\$ 1,061,022	\$ 21,360	\$ 1,039,662

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**Capital Leases Payable**

The Rapides Parish Sheriff has entered into six capital leases for the purchase of seven copy machines and service contracts on these machines. The cost of the copy machines purchased under these capital leases is \$58,800 and is included in capital assets on the Statement of Net Assets, net of accumulated depreciation, at \$17,798. Each capital lease is for the term of 60 months with varied interest rates from 10.512% to 12.254% per annum and varied monthly payments from \$200 to \$628.

Annual debt service requirements to maturity for above debt (excluding compensated absences payable), including interest of \$956, are as follows:

Fiscal Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 21,360	\$ 956	\$ 22,316
2009	<u>11,476</u>	<u>-</u>	<u>11,476</u>
	\$ 32,836	\$ 956	\$ 33,792

**8. Changes in Agency Funds**

Balance, Beginning of Year	\$ 4,084,185
Additions	
Deposits	
Sheriff's sales, etc.	4,244,019
Bonds, fines, and costs	2,711,991
Other deposits	5,702,609
Taxes, fees, etc., paid to tax collector	59,056,617
Other additions	<u>59,780</u>
Total Additions	71,775,016
Reductions	
Taxes, fees, etc., distributed to taxing bodies and others	58,734,676
Deposits settled to:	
Sheriff's General Fund	3,731,937
Rapides Parish Police Jury	956,049
District Attorney	432,832
Indigent Defender	296,532
Clerk of Court	120,502
Litigants	1,996,906
Other settlements	1,528,620
Other reductions	<u>3,382,999</u>
Total Reductions	71,181,053
Balance, End of Year	\$ 4,678,148

**Rapides Parish Sheriff  
June 30, 2007**

**Notes to Basic Financial Statements**

**9. Unsettled Balances – Tax Collector Fund**

The unsettled balances at June 30, 2007, include the following:

Taxes received under protest, plus interest earned to date on these taxes	\$ 2,943,198
Interest earned on other tax collection accounts	3,333
Taxes, fees, etc. to be distributed to taxing bodies and others	<u>26,724</u>
	\$ 2,973,255

Taxes held under protest are maintained in a separate bank account pending resolution of the protested taxes. Interest earned on other monies is accumulated and distributed periodically.

**10. Ad Valorem Taxes**

For the year ended June 30, 2007, taxes of 16.93 mills were levied on property with assessed values totaling \$672,751,935.

**11. Operating Leases**

The Sheriff is committed for more than a single year under leases for office equipment and building or office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 2007, amounted to \$95,568, and consisted solely of minimum lease payments.

*Future minimum lease payments for noncancellable leases are as follows:*

Fiscal Year Ending <u>June 30,</u>	<u>Amount</u>
2008	\$ 80,699
2009	<u>8,440</u>
	\$ 89,139

**12. Risk Management**

The office of the Rapides Parish Sheriff is exposed to various risks of loss related to torts, theft, or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Sheriff carries commercial insurance for workmen's compensation, auto liability, commercial general liability, law enforcement officers' liability, and buildings and equipment. There have been no losses exceeding insurance coverage in any of the three preceding fiscal years.

The Sheriff covers all other losses, claim settlements, and judgments from General Fund resources. The Sheriff currently reports all of its risk management activities in its General Fund. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.



**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

The office of the Rapides Parish Sheriff is party to legal proceedings involving suits filed against the Sheriff for various reasons. Some of these suits claim damages that are material in amount. The amount of losses, if any, that may arise from these suits cannot be reasonably estimated. Management does not believe that the Sheriff is exposed to any material losses not covered by insurance. No provision for losses is included in the financial statements.

**13. Pension Plan**

Substantially all employees of the Rapides Parish Sheriff are members of the Sheriff's Pension and Relief Fund ("System"), a cost-sharing, multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and deputies who are found to be physically fit, who earn at least \$800 per month, and who are at least 18 years of age at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service, or at any age with at least 30 years of creditable service, and receive a benefit, payable monthly for life, equal to a percentage of their average final salary for each year of credited service. The percentage factor to be used for each year of service is 3.33 percent of creditable service. In any case, the retirement benefit cannot exceed 100 percent of the final average salary. Final average salary is the employee's highest average salary over 36 consecutive or joined months that produces the highest average. Employees who terminate with at least 12 years of service and who do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between the ages of 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

Employees who elected prior to July 1, 2001, could participate in the Deferred Retirement Option Plan (DROP), whereby in lieu of terminating employment and accepting a service retirement allowance, any member with twelve or more years of service and at least age 55, or 30 years of service and at least age 53, could defer the receipt of benefits for up to 3 years.

Effective July 1, 2001, the regular DROP option mentioned above was replaced by the Back DROP option. Instead of declaring in advance your DROP intentions, a member now declares at the end of the DROP period that he/she wants to participate in the Back DROP. The DROP period in the Back DROP is any time up to three years after a member is eligible to retire. The number of years in the Back DROP period is then subtracted from the number of years of creditable service to determine the retirement allowance for the member. The benefit allowable in the Back DROP is equal to the number of months in the DROP period times the monthly benefit calculated using the maximum retirement benefit.

Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and one-tenth of one percent of the net direct premiums received in the state by casualty insurers doing business in the state. State statute requires covered employees to contribute 10.0% of their salaries to the System and requires an employer contribution equal to 11.0% of each covered employee's salary.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Sheriff's Pension and Relief Fund, 1225 Nicholson Drive, Baton Rouge, LA 70802.

The Sheriff made the following required contributions to the Sheriff's Pension and Relief Fund:

<u>Fiscal Year Ending</u>	<u>Amount</u>
6/30/07	\$ 2,259,163
6/30/06	2,218,923
6/30/05	1,861,726

**14. Postretirement Health Care Benefits**

The Rapides Parish Sheriff provides postretirement benefits to retired deputies with at least fifteen years of service who are at least fifty-five years of age or retired with at least thirty years of service at any age. State statute provides that the premium costs of group hospital, surgical, medical expense, and dental insurance and the first ten thousand dollars of life insurance shall be paid from the Sheriff's General Fund for deputies meeting those requirements.

The Rapides Parish Sheriff pays the health and life insurance cost, as applicable, of the retired deputies and their spouses directly to the benefit provider. The Louisiana Sheriff's Pension System reimburses the Sheriff for the spouses' portion of those costs, which have been deducted from the retirees' monthly pension check.

For the fiscal year ending June 30, 2007, the Rapides Parish Sheriff expended \$169,913 on net postretirement benefits for fifty-one retirees. The annual cost per retiree of these postretirement health care benefits and the number of retirees receiving those benefits as of June 30, 2007 is as follows:

	<u>Cost</u>	<u>Retirees</u>
Health insurance for retiree not receiving Medicare benefits	\$ 4,724	26
Health insurance for retiree receiving Medicare benefits	3,092	23
Dental benefits	191	49
Life insurance (first \$10,000 only)	45	51

**15. Expenses of the Sheriff Paid by Others**

The Rapides Parish Police Jury, as governing authority of the Parish, is required to provide certain facilities, services, and supplies necessary for the Sheriff to carry out the responsibilities of the office. Consequently, expenditures for those costs, such as office space, parish jail, certain equipment and supplies, and related expenses necessary for the use, operation, and maintenance of these facilities, are not included in the financial statements of the Sheriff.

**Rapides Parish Sheriff**  
**June 30, 2007**

**Notes to Basic Financial Statements**

**16. GASB 45 Implementation**

In June 2004, The Governmental Accounting Standards Board (GASB) approved Statement No. 45, Accounting and Financial Reporting by Employers for Postretirement Benefits other than Pensions. This new pronouncement provides guidance for local governments in recognizing the cost of retiree health care, as well as any "other" post employment benefits (other than pensions).

Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The new pronouncement will cause the Government-Wide Financial Statements to recognize the cost of providing retiree health care coverage over the life of the employee, rather than at the time the health care premiums are paid. Annually, the unfunded actuarial accrued liability (UAAL) will be reported in the Government-Wide Financial Statements. However, the UAAL will not be reported in the individual fund statements that use the modified accrual basis of accounting.

The Sheriff will implement the provisions of GASB Statement No. 45 along with the required note disclosures for the fiscal year beginning July 1, 2008.

**Required Supplemental Information – Part II**

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Budgetary Comparison Schedule**  
**General Fund**  
**Year Ended June 30, 2007**

Statement H

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget - Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Taxes				
Ad valorem	\$ 8,000,000	\$ 8,350,000	\$ 8,365,774	\$ 15,774
Sales taxes	11,600,000	11,800,000	11,668,624	(131,376)
Intergovernmental	3,717,000	3,848,950	3,857,006	8,056
Fees, commissions, etc.	9,881,500	10,081,400	10,293,103	211,703
Rental income	30,000	15,300	15,300	-
Interest earned	300,000	290,000	382,909	92,909
Other	238,000	255,600	267,526	11,926
<b>Total Revenues</b>	<b>33,766,500</b>	<b>34,641,250</b>	<b>34,850,242</b>	<b>208,992</b>
<b>Expenditures</b>				
Current				
Executive division	1,414,650	1,592,560	1,544,844	47,716
Finance division	443,539	424,944	420,624	4,320
Youth programs	125,835	112,736	111,114	1,622
Personnel division	156,578	149,822	143,916	5,906
Tax department	384,297	400,657	419,740	(19,083)
Civil department	733,199	738,587	744,962	(6,375)
Maintenance/road crew	787,941	821,061	817,617	3,444
Correction division (DC-1)	3,592,319	3,716,677	3,692,349	24,328
Work release facility	3,135,231	3,265,734	3,290,034	(24,300)
House arrest division	455,937	421,411	416,681	4,730
Detective division	2,268,829	2,357,047	2,356,438	609
DARE training center	89,057	18,578	18,575	3
Uniform division	9,924,790	10,206,829	9,871,951	334,878
Training division	288,639	296,850	301,063	(4,213)
Louisiana Youth Academy	1,088,556	1,126,759	1,137,939	(11,180)
School resource officers	3,065,471	3,046,915	3,040,400	6,515
Correction division (DC-3)	4,891,245	5,188,909	5,183,625	5,284
Warehouse	112,584	136,704	128,676	8,028
Capital outlay	1,731,353	1,935,620	1,909,951	25,669
Debt service				
Principal	-	-	19,117	(19,117)
Interest and other charges	-	-	3,671	(3,671)
<b>Total Expenditures</b>	<b>34,690,050</b>	<b>35,958,400</b>	<b>35,573,287</b>	<b>385,113</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(923,550)</b>	<b>(1,317,150)</b>	<b>(723,045)</b>	<b>594,105</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	220,000	240,000	240,000	-
Transfers out	(256,450)	(242,850)	(242,691)	159
Sale of capital assets	960,000	1,320,000	1,314,889	(5,111)
<b>Total Other Financing Sources (Uses)</b>	<b>923,550</b>	<b>1,317,150</b>	<b>1,312,198</b>	<b>(4,952)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>589,153</b>	<b>589,153</b>
<b>Fund Balance, Beginning of Year</b>	<b>8,486,306</b>	<b>8,486,306</b>	<b>8,486,306</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 8,486,306</b>	<b>\$ 8,486,306</b>	<b>\$ 9,075,459</b>	<b>\$ 589,153</b>

The accompanying notes are an integral part of the financial statements.

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Budgetary Comparison Schedule  
Drug Enforcement Fund  
Year Ended June 30, 2007**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Statement I</b>
	<b>Original</b>	<b>Final</b>		<b>Variance with Final Budget - Favorable (Unfavorable)</b>
<b>Revenues</b>				
Intergovernmental	\$ 120,756	\$ 97,273	\$ 100,890	\$ 3,617
Fees, commissions, etc.	16,000	4,079	14,457	10,378
Total Revenues	136,756	101,352	115,347	13,995
<b>Expenditures</b>				
Current				
Metro narcotics division	187,282	177,084	179,740	(2,656)
Capital outlay	5,000	2,340	2,340	-
Total Expenditures	192,282	179,424	182,080	(2,656)
<b>Deficiency of Revenues Over Expenditures</b>	(55,526)	(78,072)	(66,733)	11,339
<b>Other Financing Sources (Uses)</b>				
Transfers in	65,000	51,650	51,645	(5)
Total Other Financing Sources (Uses)	65,000	51,650	51,645	(5)
<b>Net Change in Fund Balance</b>	9,474	(26,422)	(15,088)	11,334
<b>Fund Balance, Beginning of Year</b>	83,399	83,399	83,399	-
<b>Fund Balance, End of Year</b>	\$ 92,873	\$ 56,977	\$ 68,311	\$ 11,334

The accompanying notes are an integral part of the financial statements.

## **Supplemental Information**

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Balance Sheet  
General Fund  
June 30, 2007**

**Statement J-1**

**Assets**

Cash and cash equivalents	\$ 2,587,979
Investments	3,750,000
Receivables	2,694,533
Accrued interest receivable	60,239
Due from other funds	
Jail Commissary Fund	3,293
Drug Enforcement Fund	12,617
Sheriff's Civil Fund	94,815
Tax Collector Fund	1,999
Fines and Costs Fund	28,072
Jail Inmate Fund	211,501
Inventories	<u>65,378</u>
<b>Total Assets</b>	<b><u>\$ 9,510,426</u></b>

**Liabilities and Fund Balance**

**Liabilities**

Accounts payable	\$ 246,672
Payroll withholdings	823
Due to other funds	
Drug Enforcement Fund	51,645
Deferred revenue	<u>135,827</u>
<b>Total Liabilities</b>	<b>434,967</b>

**Fund Balance**

Fund balance - Unreserved and undesignated	<u>9,075,459</u>
--	------------------

**Total Liabilities and Fund Balance**

**\$ 9,510,426**

See independent auditor's report.



**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget and Actual**  
**General Fund**  
**Year Ended June 30, 2007**

**Statement J-2**  
(Continued)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Taxes			
Ad valorem	\$ 8,350,000	\$ 8,365,774	\$ 15,774
Sales	11,800,000	11,668,624	(131,376)
Intergovernmental			
Federal	433,550	445,582	12,032
State	2,793,000	2,786,356	(6,644)
Local	622,400	625,068	2,668
Fees, commissions, etc.			
Fees	712,300	728,157	15,857
Feeding and maintaining prisoners	8,503,100	8,629,125	126,025
Commissions	866,000	935,821	69,821
Rental income	15,300	15,300	-
Interest earned	290,000	382,909	92,909
Other	255,600	267,526	11,926
<b>Total Revenues</b>	<u>34,641,250</u>	<u>34,850,242</u>	<u>208,992</u>
<b>Expenditures</b>			
Current			
Executive division	1,592,560	1,544,844	47,716
Finance division	424,944	420,624	4,320
Youth programs	112,736	111,114	1,622
Personnel division	149,822	143,916	5,906
Tax department	400,657	419,740	(19,083)
Civil department	738,587	744,962	(6,375)
Maintenance/road crew	821,061	817,617	3,444
Correction division (DC-1)	3,716,677	3,692,349	24,328
Work release facility	3,265,734	3,290,034	(24,300)
House arrest division	421,411	416,881	4,730
Detective division	2,357,047	2,356,438	609
DARE training center	18,578	18,575	3
Uniform division	10,206,829	9,871,951	334,878
Training division	296,850	301,063	(4,213)
Louisiana Youth Academy	1,126,759	1,137,939	(11,180)
School resource officers	3,046,915	3,040,400	6,515
Correction division (DC-3)	5,188,909	5,183,625	5,284
Warehouse	136,704	128,676	8,028
Capital outlay	1,935,620	1,909,951	25,669
Debt service			
Principal	-	19,117	(19,117)
Interest and other charges	-	3,671	(3,671)
<b>Total Expenditures</b>	<u>35,958,400</u>	<u>35,573,287</u>	<u>385,113</u>
<b>Deficiency of Revenues Over Expenditures</b>	(1,317,150)	(723,045)	594,105

See independent auditor's report.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Statement of Revenues, Expenditures, and Changes**  
**In Fund Balance - Budget and Actual**  
**General Fund**  
**Year Ended June 30, 2007**

**Statement J-2**  
**(Concluded)**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in			
Jail Commissary Fund	\$ 240,000	\$ 240,000	\$ -
Transfers out			
Drug Enforcement Fund	(51,650)	(51,645)	5
Debt Service Fund	(191,200)	(191,046)	154
Sale of capital assets	1,320,000	1,314,889	(5,111)
<b>Total Other Financing Sources (Uses)</b>	<u>1,317,150</u>	<u>1,312,198</u>	<u>(4,952)</u>
<b>Net Change in Fund Balance</b>	-	589,153	589,153
<b>Fund Balance, Beginning of Year</b>	<u>8,486,306</u>	<u>8,486,306</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 8,486,306</u></u>	<u><u>\$ 9,075,459</u></u>	<u><u>\$ 589,153</u></u>

See independent auditor's report.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Statement of Expenditures - Budget and Actual**  
**General Fund**  
**Year Ended June 30, 2007**

**Statement J-3**  
(Continued)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures</b>			
Executive Division			
Current			
Salaries and related benefits	\$ 1,106,910	\$ 1,108,821	\$ (1,911)
Operating expenses	485,650	436,023	49,627
Capital outlay	67,435	67,297	138
Total Executive Division	<u>1,659,995</u>	<u>1,612,141</u>	<u>47,854</u>
Finance Division			
Current			
Salaries and related benefits	400,144	398,503	1,641
Operating expenses	24,800	22,121	2,679
Capital outlay	2,522	2,522	-
Total Finance Division	<u>427,466</u>	<u>423,146</u>	<u>4,320</u>
Youth Programs			
Current			
Salaries and related benefits	57,736	57,691	45
Operating expenses	55,000	53,423	1,577
Total Youth Programs	<u>112,736</u>	<u>111,114</u>	<u>1,622</u>
Personnel Division			
Current			
Salaries and related benefits	108,022	108,017	5
Operating expenses	41,800	35,899	5,901
Capital outlay	3,766	3,766	-
Debt service			
Principal	-	3,185	(3,185)
Interest and other charges	-	775	(775)
Total Personnel Division	<u>153,588</u>	<u>151,642</u>	<u>1,946</u>
Tax Department			
Current			
Salaries and related benefits	277,507	274,084	3,423
Operating expenses	123,150	145,656	(22,506)
Capital outlay	792	792	-
Total Tax Department	<u>401,449</u>	<u>420,532</u>	<u>(19,083)</u>

See independent auditor's report.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Statement of Expenditures - Budget and Actual**  
**General Fund**  
**Year Ended June 30, 2007**

**Statement J-3**  
(Continued)

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Civil Department</b>			
<b>Current</b>			
Salaries and related benefits	\$ 647,487	\$ 651,104	\$ (3,617)
Operating expenses	91,100	93,858	(2,758)
Capital outlay	28,818	29,581	(763)
<b>Total Civil Department</b>	<u>767,405</u>	<u>774,543</u>	<u>(7,138)</u>
 <b>Maintenance/Road Crew</b>			
<b>Current</b>			
Salaries and related benefits	630,361	630,042	319
Operating expenses	190,700	187,575	3,125
Capital outlay	59,619	59,438	181
<b>Total Maintenance/Road Crew</b>	<u>880,680</u>	<u>877,055</u>	<u>3,625</u>
 <b>Correction Division (DC-1)</b>			
<b>Current</b>			
Salaries and related benefits	3,056,077	3,039,876	16,201
Operating expenses	660,600	652,473	8,127
Capital outlay	94,290	93,566	724
<b>Total Correction Division (DC-1)</b>	<u>3,810,967</u>	<u>3,785,915</u>	<u>25,052</u>
 <b>Work Release Facility</b>			
<b>Current</b>			
Salaries and related benefits	2,299,184	2,300,001	(817)
Operating expenses	966,550	990,033	(23,483)
Capital outlay	106,213	106,172	41
<b>Debt service</b>			
Principal	-	3,464	(3,464)
Interest and other charges	-	208	(208)
<b>Total Work Release Facility</b>	<u>3,371,947</u>	<u>3,399,878</u>	<u>(27,931)</u>
 <b>House Arrest Division</b>			
<b>Current</b>			
Salaries and related benefits	316,961	316,949	12
Operating expenses	104,450	99,732	4,718
Capital outlay	8,004	8,766	(762)
<b>Total House Arrest Division</b>	<u>429,415</u>	<u>425,447</u>	<u>3,968</u>

See independent auditor's report.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Statement of Expenditures - Budget and Actual**  
**General Fund**  
**Year Ended June 30, 2007**

Statement J-3  
(Continued)

	Final Budget	Actual	Variance Favorable (Unfavorable)
Detective Division			
Current			
Salaries and related benefits	\$ 2,076,047	\$ 2,073,066	\$ 2,981
Operating expenses	281,000	283,372	(2,372)
Capital outlay	198,165	190,947	7,218
Total Detective Division	2,555,212	2,547,385	7,827
DARE Training Center			
Current			
Salaries and related benefits	14,878	14,878	-
Operating expenses	3,700	3,697	3
Total DARE Training Center	18,578	18,575	3
Uniform Division			
Current			
Salaries and related benefits	8,557,979	8,409,546	148,433
Operating expenses	1,648,850	1,462,405	186,445
Capital outlay	1,212,645	1,167,111	45,534
Debt service			
Principal	-	3,974	(3,974)
Interest and other charges	-	1,006	(1,006)
Total Uniform Division	11,419,474	11,044,042	375,432
Training Division			
Current			
Salaries and related benefits	192,350	192,752	(402)
Operating expenses	104,500	108,311	(3,811)
Capital outlay	11,560	11,560	-
Debt service			
Principal	-	2,361	(2,361)
Interest and other charges	-	279	(279)
Total Training Division	308,410	315,263	(6,853)

See independent auditor's report.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Statement of Expenditures - Budget and Actual**  
**General Fund**  
**Year Ended June 30, 2007**

Statement J-3  
(Concluded)

	Final Budget	Actual	Variance Favorable (Unfavorable)
Louisiana Youth Academy			
Current			
Salaries and related benefits	\$ 920,659	\$ 919,886	\$ 773
Operating expenses	206,100	218,053	(11,953)
Capital outlay	1,724	1,074	650
Total Louisiana Youth Academy	<u>1,128,483</u>	<u>1,139,013</u>	<u>(10,530)</u>
School Resource Officers			
Current			
Salaries and related benefits	2,997,315	2,994,799	2,516
Operating expenses	49,600	45,601	3,999
Capital outlay	46,221	78,193	(31,972)
Total School Resource Officers	<u>3,093,136</u>	<u>3,118,593</u>	<u>(25,457)</u>
Correction Division (DC-3)			
Current			
Salaries and related benefits	3,666,109	3,611,813	54,296
Operating expenses	1,522,800	1,571,812	(49,012)
Capital outlay	45,206	40,526	4,680
Debt service			
Principal	-	6,133	(6,133)
Interest and other charges	-	1,403	(1,403)
Total Correction Division (DC-3)	<u>5,234,115</u>	<u>5,231,687</u>	<u>2,428</u>
Warehouse			
Current			
Salaries and related benefits	76,954	76,390	564
Operating expenses	59,750	52,286	7,464
Capital outlay	48,640	48,640	-
Total Warehouse	<u>185,344</u>	<u>177,316</u>	<u>8,028</u>
<b>Total Expenditures</b>	<u><u>\$ 35,958,400</u></u>	<u><u>\$ 35,573,287</u></u>	<u><u>\$ 385,113</u></u>

See independent auditor's report.

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Balance Sheet  
Drug Enforcement Fund  
June 30, 2007**

**Statement K-1**

<b>Assets</b>		
Cash and cash equivalents	\$	75,566
Receivables		19,136
Due from other funds		
General Fund		<u>51,645</u>
<b>Total Assets</b>	<b>\$</b>	<b><u>146,347</u></b>
 <b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Due to other funds		
General Fund	\$	12,617
Deferred revenue		<u>65,419</u>
Total Liabilities		78,036
 <b>Fund Balance</b>		
Fund balance - Unreserved and undesignated		<u>68,311</u>
<b>Total Liabilities and Fund Balance</b>	<b>\$</b>	<b><u>146,347</u></b>

See independent auditor's report.

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Drug Enforcement Fund  
Year Ended June 30, 2007**

Statement K-2

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental			
Federal	\$ 78,137	\$ 81,754	\$ 3,617
Local	19,136	19,136	-
Commission on forfeited assets	4,079	14,457	10,378
Total Revenues	<u>101,352</u>	<u>115,347</u>	<u>13,995</u>
<b>Expenditures</b>			
Current			
Salaries and related benefits	129,459	133,353	(3,894)
Building lease	15,300	15,300	-
Utilities	8,666	8,029	637
Telephone	5,256	5,949	(693)
Informants and undercover operations	11,500	10,900	600
Office expense	5,868	393	5,475
Insurance	1,035	1,001	34
Miscellaneous	-	4,815	(4,815)
Capital outlay	2,340	2,340	-
Total Expenditures	<u>179,424</u>	<u>182,080</u>	<u>(2,656)</u>
<b>Deficiency of Revenues Over Expenditures</b>	(78,072)	(66,733)	11,339
<b>Other Financing Sources</b>			
Transfer in			
General Fund	<u>51,650</u>	<u>51,645</u>	<u>(5)</u>
<b>Net Change in Fund Balance</b>	(26,422)	(15,088)	11,334
<b>Fund Balance, Beginning of Year</b>	<u>83,399</u>	<u>83,399</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ 56,977</u>	<u>\$ 68,311</u>	<u>\$ 11,334</u>

See independent auditor's report.



### **Nonmajor Governmental Funds**

**Special Revenue Funds** - Special revenue funds account for the receipt and disbursement of earmarked monies.

**Jail Commissary Fund** - This fund accounts for the purchases and sales of cigarettes, candies, and notions for prisoners housed in the Rapides Parish Detention Centers (DC-1 and DC-3) and the Work Release Facility, as well as items purchased with the gross profits from the sale of the merchandise.

**Work Release Facility Commissary Fund** - This fund was combined into the Jail Commissary Fund.

**Capital Projects Fund** - The Capital Projects Fund is used to account for funds designated for future expansion and acquisitions.

**Debt Service Fund** - The Debt Service Fund is used to account for the payment of principal and interest on the two million dollar certificate of indebtedness issued for the construction of the new jail (DC-3). The final payment on this certificate of indebtedness was made during the current fiscal year ended June 30, 2007.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2007**

Statement L-1

**Special Revenue Funds**

	Jail Commissary Fund	Work Release Facility Commissary Fund	Total Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 37,449	\$ -	\$ 37,449	\$ 633	\$ -	\$ 38,082
Investments	-	-	-	358,476	-	358,476
Accrued interest receivable	-	-	-	7,116	-	7,116
Inventories	77,599	-	77,599	-	-	77,599
<b>Total Assets</b>	<b>\$ 115,048</b>	<b>\$ -</b>	<b>\$ 115,048</b>	<b>\$ 366,225</b>	<b>\$ -</b>	<b>\$ 481,273</b>

**Liabilities and Fund Balances**

<b>Liabilities</b>						
Accounts payable	\$ 6,718	\$ -	\$ 6,718	\$ -	\$ -	\$ 6,718
Due to General Fund	3,293	-	3,293	-	-	3,293
Total Liabilities	10,011	-	10,011	-	-	10,011
<b>Fund Balances</b>						
Unreserved	105,037	-	105,037	366,225	-	471,262
Total Fund Balances	105,037	-	105,037	366,225	-	471,262
<b>Total Liabilities and Fund Balances</b>	<b>\$ 115,048</b>	<b>\$ -</b>	<b>\$ 115,048</b>	<b>\$ 366,225</b>	<b>\$ -</b>	<b>\$ 481,273</b>

See independent auditor's report.

Rapides Parish Sheriff  
Alexandria, Louisiana  
Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Year Ended June 30, 2007

Statement L-2

	Special Revenue Funds					
	Jail Commissary Fund	Work Release Facility Commissary Fund	Total Special Revenue Funds	Capital Projects Fund	Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>						
Sale of merchandise	\$ 890,737	\$ -	\$ 890,737	\$ -	\$ -	\$ 890,737
Interest earned	4,439	-	4,439	17,031	429	21,899
Total Revenues	895,176	-	895,176	17,031	429	912,636
<b>Expenditures</b>						
Current						
Cost of merchandise sold - commissaries	862,630	-	862,630	-	-	862,630
Bank charges - commissaries	7,866	-	7,866	-	-	7,866
Debt service	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	280,000	280,000
Total Expenditures	670,496	-	670,496	-	7,727	7,727
Excess (Deficiency) of Revenues over Expenditures	224,680	-	224,680	17,031	(287,298)	(45,587)
<b>Other Financing Sources (Uses)</b>						
Transfers in	70,494	-	70,494	-	-	70,494
Transfers out	(240,000)	(70,494)	(310,494)	-	191,046	261,540
Total Other Financing Sources (Uses)	(169,506)	(70,494)	(240,000)	-	-	(310,494)
Net Change in Fund Balances	55,174	(70,494)	(15,320)	17,031	191,046	(48,954)
Fund Balances, Beginning of Year	49,863	70,494	120,357	349,194	(96,252)	(94,541)
Fund Balances, End of Year	\$ 105,037	\$ -	\$ 105,037	\$ 366,225	\$ 96,252	\$ 565,803
See independent auditor's report.						

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Jail Commissary Fund  
Year Ended June 30, 2007**

**Statement M-1**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>			
Sale of merchandise	\$ 873,500	\$ 890,737	\$ 17,237
Interest earned	4,000	4,439	439
Total Revenues	<u>877,500</u>	<u>895,176</u>	<u>17,676</u>
<b>Expenditures</b>			
Current			
Cost of merchandise sold	667,500	662,630	4,870
Bank charges	8,000	7,866	134
Total Expenditures	<u>675,500</u>	<u>670,496</u>	<u>5,004</u>
<b>Excess of Revenues over Expenditures</b>	202,000	224,680	22,680
<b>Other Financing Sources (Uses)</b>			
Transfer in			
Work Release Facility Commissary Fund	70,494	70,494	-
Transfer out			
General Fund	(240,000)	(240,000)	-
Total Other Financing Sources (Uses)	<u>(169,506)</u>	<u>(169,506)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	32,494	55,174	22,680
<b>Fund Balance, Beginning of Year</b>	<u>49,863</u>	<u>49,863</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 82,357</u></u>	<u><u>\$ 105,037</u></u>	<u><u>\$ 22,680</u></u>

See independent auditor's report.

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Work Release Facility Commissary Fund  
Year Ended June 30, 2007**

**Statement M-2**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Other Financing (Uses)</b>			
Transfer out			
General Fund	(70,494)	(70,494)	-
<b>Net Change in Fund Balance</b>	(70,494)	(70,494)	-
<b>Fund Balance, Beginning of Year</b>	70,494	70,494	-
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -

See independent auditor's report.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance**  
**Capital Projects Fund**  
**Year Ended June 30, 2007**

**Statement N**

**Revenues**

Interest earned	\$ 17,031
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**Expenditures**

-

**Net Change in Fund Balance**

17,031

**Fund Balance, Beginning of Year**

349,194

**Fund Balance, End of Year**

\$ 366,225

See independent auditor's report.

**Rapides Parish Sheriff  
Alexandria, Louisiana  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
Debt Service Fund  
Year Ended June 30, 2007**

	<b>Statement O</b>		
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>			
Interest earned	\$ 400	\$ 429	\$ 29
<b>Expenditures</b>			
Debt service			
Principal	280,000	280,000	-
Interest and other charges	7,852	7,727	125
Total Expenditures	<u>287,852</u>	<u>287,727</u>	<u>125</u>
<b>Deficiency of Revenues Over Expenditures</b>	(287,452)	(287,298)	154
<b>Other Financing Sources</b>			
Transfers in			
General Fund	<u>191,200</u>	<u>191,046</u>	<u>(154)</u>
<b>Net Change in Fund Balance</b>	(96,252)	(96,252)	-
<b>Fund Balance, Beginning of Year</b>	<u>96,252</u>	<u>96,252</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See independent auditor's report.

### **Agency Funds**

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governmental entities, and/or other funds.

**Sheriff's Civil Fund** - This fund is used to account for cash received from sheriff's sales, garnishment of wages, and services provided to other governmental units. Also, certain amounts are held pursuant to judicial orders pending finalization of legal suits.

**Tax Collector Fund** - This fund is used to account for collection of assessed ad valorem taxes and redemptions of ad valorem taxes and the disposition to the applicable taxing bodies.

**Cash Bond Fund** - This fund is used to account for cash bonds received for prisoners' release pending trial.

**Fines and Costs Fund** - This fund is used to account for fines and costs on traffic and other legal violations received by the Sheriff to be distributed in accordance with specific laws and regulations.

**Jail Inmate Fund** - This fund is used to account for cash held for each prisoner in the jail and the Work Release Facility. This money may be used by the prisoner for commissary purchases, and any remaining cash is returned to the prisoner when he/she is released.



**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Fund Types - All Agency Funds**  
**June 30, 2007**

Statement P-1

	Assets					Fines and Costs			Jail Inmate		Total
	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund			Fund		Fund	Fund		
Cash and cash equivalents	\$ 355,447	\$ 2,973,255	\$ 78,126	\$	\$ 222,478	\$	\$ 1,046,438	\$	\$ 4,675,744		
Due from inmates	-	-	-	-	-	-	2,404	-	2,404		
<b>Total Assets</b>	<b>\$ 355,447</b>	<b>\$ 2,973,255</b>	<b>\$ 78,126</b>	<b>\$</b>	<b>\$ 222,478</b>	<b>\$</b>	<b>\$ 1,048,842</b>	<b>\$</b>	<b>\$ 4,678,148</b>		
<b>Liabilities</b>											
Due to General Fund	\$ 94,815	\$ 1,999	\$ -	\$	\$ 28,072	\$	\$ 211,501	\$	\$ 336,387		
Unsettled balances due to taxing bodies and others	-	2,971,256	-	-	-	-	-	-	2,971,256		
Due to inmates	-	-	-	-	-	-	837,341	-	837,341		
Due to others	260,632	-	78,126	-	194,406	-	-	-	533,164		
<b>Total Liabilities</b>	<b>\$ 355,447</b>	<b>\$ 2,973,255</b>	<b>\$ 78,126</b>	<b>\$</b>	<b>\$ 222,478</b>	<b>\$</b>	<b>\$ 1,048,842</b>	<b>\$</b>	<b>\$ 4,678,148</b>		

See independent auditor's report.

**Rapides Parish Sheriff**  
**Alexandria, Louisiana**  
**Combining Statement of Changes**  
**in Fiduciary Assets and Liabilities**  
**Fiduciary Fund Types - All Agency Funds**  
**Year Ended June 30, 2007**

Statement P-2

	Sheriff's Civil Fund	Tax Collector Fund	Cash Bond Fund	Fines and Costs Fund	Jail Inmate Fund	Total
<b>Balances, Beginning of Year</b>	\$ 300,282	\$ 2,651,314	\$ 77,236	\$ 211,298	\$ 844,055	\$ 4,084,185
<b>Additions</b>						
Deposits						
Sheriff's sales, etc.	4,244,019	-	-	-	-	4,244,019
Bonds, fines, and costs	-	-	104,023	2,607,968	-	2,711,991
Other deposits	10,966	-	-	-	5,691,643	5,702,609
Taxes, fees, etc., paid to tax collector	-	59,056,617	-	-	-	59,056,617
Other additions	-	-	4,024	7,311	48,445	59,780
<b>Total Additions</b>	<b>4,254,985</b>	<b>59,056,617</b>	<b>108,047</b>	<b>2,615,279</b>	<b>5,740,088</b>	<b>71,775,016</b>
<b>Reductions</b>						
Taxes, fees, etc., distributed to taxing bodies and others	-	58,734,676	-	-	-	58,734,676
Deposits settled to:						
Sheriff's General Fund	897,027	-	-	349,885	2,485,025	3,731,937
Rapides Parish Police Jury	-	-	-	956,049	-	956,049
District Attorney	-	-	-	432,832	-	432,832
Indigent Defender	-	-	-	296,532	-	296,532
Clerk of Court	120,502	-	-	-	-	120,502
Litigants	1,996,906	-	-	-	-	1,996,906
Other settlements	959,819	-	-	568,801	-	1,528,620
Other reductions	225,566	-	107,157	-	3,050,276	3,382,999
<b>Total Reductions</b>	<b>4,199,820</b>	<b>58,734,676</b>	<b>107,157</b>	<b>2,604,099</b>	<b>5,535,301</b>	<b>71,181,053</b>
<b>Balances, End of Year</b>	<b>\$ 355,447</b>	<b>\$ 2,973,255</b>	<b>\$ 78,126</b>	<b>\$ 222,478</b>	<b>\$ 1,048,842</b>	<b>\$ 4,678,148</b>

See independent auditor's report.

**Rapides Parish Sheriff**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2007**

Schedule 1

<b>Federal Grantor/ Pass-through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-through Grant Number</b>	<b>Award Amount</b>	<b>Amount Expended</b>
<b>U. S. Department of Justice</b>				
<b>Office of Victims of Crime</b>				
Passed-through the State of Louisiana				
Crime Victim Assistance	16.575	C06-3-008	\$ 27,796	\$ 27,796
Passed-through the Iberia Parish Sheriff's Office			14,609	14,609
<b>Office of Community Oriented Policing Services</b>				
Direct	16.710	2005-CK-WX-0478	200,000	60,346
Passed-through the Grant Parish Sheriff's Office				
Public Safety Partnership and Community Policing Grants		2005-CK-WX-0395	47,803	47,803
		2006-CK-WX-0454	23,916	19,542
<b>Bureau of Justice Assistance</b>				
Direct				
State Criminal Alien Assistance Program	16.606	2006-F3270-LA-AP	1,562	1,562
Bulletproof Vest Partnership Program	16.607	2005-D6-BX-05025914	6,645	5,501
		2006-BO-BX-06135508	5,304	110
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-DJ-BX-1198	118,860	66,173
		2006-DJ-BX-0208	81,635	15,581
<b>Federal Bureau of Investigation</b>				
Direct				
Northeast Louisiana Gang Task Force	16.unknown		15,313	15,313
Total U.S. Department of Justice			543,443	274,336
<b>U. S. Department of Transportation</b>				
<b>National Highway Safety Administration</b>				
Passed-through the State of Louisiana				
State and Community Highway Safety	20.600	PT-07-34-00	13,000	9,107
		P3-06-37-00	11,000	8,665
Total U.S. Department of Transportation			24,000	17,772
<b>U. S. Department of Homeland Security</b>				
Passed-through the Rapides Parish Office of Homeland Security				
State Homeland Security Program	97.073	2004-GE-T4-0004	3,451	3,451
Passed-through the State of Louisiana				
Law Enforcement Terrorism Prevention Program	97.074	2005-GE-T5-0004	145,737	99,402
		2006-GE-T6-0004	148,263	133,283
Total U.S. Department of Homeland Security			297,451	236,116
<b>Totals</b>			<b>\$ 864,894</b>	<b>\$ 528,224</b>

**Note 1. Basis of Presentation**

All expenditures on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Sheriff's accounting policies.

**Note 2. Subrecipients**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the Sheriff provided federal awards to subrecipients as follows:

<b>Program Title</b>	<b>Federal CFDA Number</b>	<b>Amount Provided to Subrecipients</b>
Public Safety Partnership and Community Policing Grants	16.710	\$ 60,346

See independent auditor's report.

**Other Reports Required  
by *Government Auditing Standards*  
and OMB Circular A-133**

**Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed  
in Accordance with *Government Auditing Standards***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Report on Internal Control Over Financial Reporting and on Compliance  
and Other Matters Based on an Audit of Financial Statements Performed  
in Accordance with Government Auditing Standards**

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rapides Parish Sheriff, Alexandria, Louisiana, as of and for the year ended June 30, 2007, which collectively comprise the Rapides Parish Sheriff's basic financial statements and have issued our report thereon dated November 2, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Rapides Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Rapides Parish Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Rapides Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Rapides Parish Sheriff's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Rapides Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the Rapides Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Rapides Parish Sheriff's internal control.

MARVIN A. JUNEAU, C.P.A.  
ERNEST F. SASSER, C.P.A.  
ROBERT L. LITTON, C.P.A.

ROBERT W. DYORAK, C.P.A.  
REBECCA B. MORRIS, C.P.A.  
MICHAEL A. JUNEAU, C.P.A.

JAMES H. BALLARD, C.P.A.  
CINDY L. HUMPHRIES, C.P.A.

H. FRED RANDOM, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Rapides Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Finding 2007-01.

The Rapides Parish Sheriff's response to the finding identified in our audit is described in the accompanying management's corrective action plan. We did not audit the Rapides Parish Sheriff's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Rapides Parish Sheriff, management, federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor's office and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 2, 2007

**Report on Compliance with Requirements Applicable to  
Each Major Program and on Internal Control Over Compliance  
in Accordance with OMB Circular A-133**





PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Report on Compliance with Requirements Applicable to  
Each Major Program and on Internal Control Over Compliance  
in Accordance with OMB Circular A-133**

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

**Compliance**

We have audited the compliance of the Rapides Parish Sheriff, Alexandria, Louisiana, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The Rapides Parish Sheriff's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Rapides Parish Sheriff's management. Our responsibility is to express an opinion on the Sheriff's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Sheriff's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Rapides Parish Sheriff's compliance with those requirements.

In our opinion, the Rapides Parish Sheriff complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007.

MARVIN A. JUNEAN, C.P.A.  
ERNEST F. SASSER, C.P.A.  
ROBERT L. LITTON, C.P.A.

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69



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PAYNE, MOORE & HERRINGTON, LLP

The Honorable William Earl Hilton  
Rapides Parish Sheriff  
Alexandria, Louisiana

### **Internal Control Over Compliance**

The management of the Rapides Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Rapides Parish Sheriff's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Rapides Parish Sheriff, management, federal awarding agencies, pass-through entities, and the Legislative Auditor's office of the State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

November 2, 2007

**Rapides Parish Sheriff**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2007**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Other matters reported, as required by <i>Government Auditing Standards</i> ?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<i>Management's Corrective Action Plan</i>	See Attached	
<i>Management's Summary Schedule of Prior     Audit Findings</i>	See Attached	
<i>Memorandum of Other Comments     and Recommendations</i>	None Issued	

**Federal Awards**

Internal control over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiencies identified that are not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Identification of major programs:		

**CFDA Number**

16.575  
97.074

**Name of Federal Program**

Crime Victim Assistance  
Law Enforcement Terrorism Prevention Program

**Rapides Parish Sheriff  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2007**

Dollar threshold used to distinguish  
between type A and type B programs

\$300,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes

  X   No

**Section II - Financial Statement Findings**

**Finding 2007-01 – Insurance Fraud**

Criteria: Implementation of fraud deterrence and prevention measures, which include a policy for prompt investigation of reports of potential fraud and disciplinary action for violations, can reduce the risk of fraud because of the likelihood of detection and punishment.

Condition and Context: In March 2007, a Rapides Parish Sheriff's deputy was arrested for multiple charges, including insurance fraud. The deputy obtained prescription medication using false prescriptions. A portion of the cost of these prescriptions was paid by the Rapides Parish Sheriff's health insurance plan. The deputy's employment with the Rapides Parish Sheriff was terminated, the Rapides Parish District Attorney's Office was informed of the charges and full restitution was made in August 2007 to the Rapides Parish Sheriff in the amount of \$4,635 for the cost of the prescriptions paid by the Rapides Parish Sheriff's health insurance plan.

Cause and Effect: Because of the characteristics of fraud, fraud may occur notwithstanding the presence of antifraud programs and controls; however, the Rapides Parish Sheriff followed their established policies by promptly investigating the report of misconduct and providing appropriate disciplinary action for violations.

Questioned Cost: None.

Recommendation: No action is recommended.

Management's response: See Management's Corrective Action Plan.

**Section III – Federal Award Findings and Questioned Costs**

None reported.

**Rapides Parish Sheriff  
Management's Corrective Action Plan  
Year Ended June 30, 2007**

The Rapides Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 2007.

Independent Public Accounting Firm:	Payne, Moore & Herrington, LLP P. O. Box 13200 Alexandria, LA 71315-3200 (318) 443-1893
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Auditee Contact Person:	Mark Thibeaux Rapides Parish Sheriff Office P.O. Box 1510 Alexandria, LA 71309-1519 (318) 473-6810
-------------------------	--

Audit period: July 1, 2006 through June 30, 2007

The finding from the Schedule of Findings and Questioned Costs is discussed below. The finding is numbered consistently with the number assigned in the Schedule.

**Finding 2007-01 – Insurance Fraud**

Condition: In March 2007, a Rapides Parish Sheriff's deputy was arrested for multiple charges, including insurance fraud. The deputy obtained prescription medication using false prescriptions. A portion of the cost of these prescriptions was paid by the Rapides Parish Sheriff's health insurance plan. The deputy's employment with the Rapides Parish Sheriff was terminated, the Rapides Parish District Attorney's Office was informed of the charges and full restitution was made in August 2007 to the Rapides Parish Sheriff in the amount of \$4,635 for the cost of the prescriptions paid by the Rapides Parish Sheriff's health insurance plan.

Recommendation: No action is recommended.

Action taken: No action is necessary.

**Rapides Parish Sheriff  
Management's Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2007**

**Finding 2006-01 – Purchase Orders and Invoice Approval**

Condition: From a sample of sixty cash disbursements, seven invoices included no approved purchase order, two invoices were dated prior to the date on the purchase orders, two invoices were for amounts that did not agree to the approved purchase order amount, and three invoices were not approved for payment by the originating department.

Current Status: Resolved.

**Finding 2006-02 – Approval of Personnel Leave**

Condition: From a sample of forty payroll disbursements, twenty-five personnel leave slips were not approved.

Current Status: Resolved.

**Finding 2005-06 – Cash Bonds**

Condition: Louisiana Revised Statute 15.86.1 provides that cash bonds that remain unclaimed for more than three years shall be deposited in the general fund of the Sheriff.

Current Status: Resolved.